IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 28TH MARCH 2007 / 7TH CHAITHRA 1929

WP(C).No. 10862 of 2007(R)

PETITIONER:

CHOLA HUTS, NEDUMKANDAM,
REPRESENTED BY ITS PARTNER MR. KURUVILA AUGUSTINE.

BY ADV. SRI.PHILIP T.VARGHESE
SRI.THOMAS T.VARGHESE

RESPONDENTS:
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1. **THE INSPECTING ASSISTANT COMMISSIONER, IDUKKI.**

2. **THE DEPUTY COMMISSIONER (APPEALS) II,**
COMMERCIAL TAXES, ERNAKULAM.

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 28/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 10862 OF 2007-R

JUDGMENT

The petitioner challenges Ext.P10 interim order passed by the appellate authority on the stay applications filed by it, in which it sought stay of recovery of the amounts due under Exts.P1 to P3. They are orders of assessment for the years 2002-03, 2003-04 and 2004-05. The main ground of attack in the appeals is against the unnecessary additions made under various heads in the assessment orders. The petitioner points out that the additions enhance the sales turnover by 60%. It is also pointed out that the appellate authority on an earlier occasion had limited the addition to 10%. So, it is submitted that the interim order should have been granted on more liberal terms.

2. But, the dispute regarding the justifiability of additions is a usual general ground taken in all appeals. Any way, the appellate authority has granted considerable relief, by directing the petitioner to pay only 50% of the balance tax. I feel that no ground has been made out warranting interference with the same. The petitioner prays for some time to pay the

amount due under Ext.P10. It is granted time to pay 25% of the balance tax till 31.3.2007 and the remaining 25% till 16.4.2007.

The Writ Petition is disposed of as above.

28th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/